

Citation for published version:

Baker, D & Brewis, DN 2020, 'The Melancholic Subject: A study of self-blame as a gendered and neoliberal psychic response to loss of the 'perfect worker': A study of self-blame as a gendered and neoliberal psychic response to loss of the 'perfect worker"', *Accounting, Organizations and Society*, vol. 82, 101093.
<https://doi.org/10.1016/j.aos.2019.101093>

DOI:

[10.1016/j.aos.2019.101093](https://doi.org/10.1016/j.aos.2019.101093)

Publication date:

2020

Document Version

Peer reviewed version

[Link to publication](#)

Publisher Rights

CC BY-NC-ND

University of Bath

Alternative formats

If you require this document in an alternative format, please contact:
openaccess@bath.ac.uk

General rights

Copyright and moral rights for the publications made accessible in the public portal are retained by the authors and/or other copyright owners and it is a condition of accessing publications that users recognise and abide by the legal requirements associated with these rights.

Take down policy

If you believe that this document breaches copyright please contact us providing details, and we will remove access to the work immediately and investigate your claim.

The Melancholic Subject:

A study of self-blame as a gendered and neoliberal psychic response to loss of the 'perfect worker'

Abstract

It has been argued that accountancy and finance have struggled to promote gender equality despite their intentions and efforts to do so. The paper contributes to explanations for this ongoing inequality by theorising the psychic life of women working in these fields, as displayed in their reflections on moments where they have failed to embody an identity that is the discursive and structural ideal within the profession. The 'perfect worker' is an idealised subjectivity modelled on the traditional male career and inflected by neoliberalism. Prior critiques of 'postfeminism' identify a pattern of self-blaming for inequality among women, but do not explain how and why they readily responsibilize themselves. Drawing on Freud's theory of melancholia we suggest self-blame is the result of an unconscious confrontation with the loss of the perfect worker ideal: the ego's response leading to a destructive cycle of self-reproach and atonement. The implication of melancholia is that structural contributors to inequality are reinforced. Furthermore, we develop Freud's melancholia to theorise a contemporary manifestation that sees neoliberalism acting in concert with the psyche's predisposition to defense, precipitating an epidemic of individualisation. This implies that neoliberalism employs a form of 'perfectionist power' that reinforces oppression at the level of the unconscious. We conclude that the advancement of equality requires a deliberate intervention in the melancholic cycle by moving the psyche into a process of mourning that recognises sociality as a condition of solidaristic resistance.

Keywords: gender inequality, accountancy, finance, psychoanalysis, psychosocial, ideal worker, melancholia, Freud, neoliberalism, solidarity

Introduction

The paper advances our understanding of why gender inequality persists in the fields of accounting and finance. Specifically, how neoliberal discourses contribute to the reproduction of gender inequality at a psychic level. Accounting and finance scholarship has long been interested in the evolving status of women and how professionalisation of the field into an elite specialism has been coupled with a notion of the idealised worker that is masculine-gendered, middle-classed and heteronormative (Grey, 1998; Rumens, 2016). Scholarship has explored how the sector was historically closed to women and working-class men (Kirkham and Loft, 1993; Lehman, 1992), and the structural and cultural barriers to the career advancement of women once permitted to practice in the profession (Lehman, 1992; Walker, 2011b, 2011a). Gender remains, however, a comparatively under-developed area of accounting and finance research (Anderson-Gough et al., 2005; Czarniawska, 2008).

This in part mirrors women's under-representation in accounting and finance organisations. In recent years, women have made up the majority of accounting graduates but they remain underrepresented at senior levels (cf. Adapa et al., 2016) and despite public commitments to improve gender equality, firms have been unable to retain women as they attempt to progress their careers. One contributor may be a lack of work-life balance in the sector: long hours and travel are often demanded by firms and this disproportionately impacts women

who must negotiate the conflicts between these demands and those in the domestic sphere (Barker and Monks, 1998). This juxtaposes efforts by firms to change the image of the 'boring', 'serious' and 'overworked' professional in graduate recruitment literature to one where they have a 'well-rounded', 'fun' and balanced social and working-life (Jeacle, 2008). Even when accounting and finance organisations have attempted to reduce gender disparities, evidence suggests that they instead reinforce inequalities: In their study of 'Sky Accounting', Kornberger, Carter and Ross-Smith (2010) explore how flexible working initiatives failed to transform fundamental organising discourses within the firm (cf. Acker, 1990). The organisational culture continued to attribute value to traditional modes of work, such as physical presence and high-availability, as symbols of 'good client service' in the profession, which further marginalised flexibly-working women since they were positioned as less dedicated to their work when compared to full-time workers. Moreover, gender inequalities became obscured by claims to good practice by the organisation, and even by women themselves.

The present study engages with this body of work which shows how barriers to greater gender parity are ideologically shaped both through an invisible and traditional 'masculine' ideal of performance to which women are held to account (Kirkham, 1992; Kumra and Vinnicombe, 2010), and through its gendering through patriarchal notions about women's capabilities and labour value (Walker, 2003a, 2003b). Gender-essentialist and stereotyped perceptions have also been shown to affect the performance evaluations of women in public accounting, for example, in perceptions of their commitment, ambition or skill, reinforcing both vertical segregation at senior ranks (Hull and Umansky, 1997) and horizontal segregation across accounting specialisms (Joyce and Walker, 2015). These phenomena show how the very 'female-ness' of women in accounting comes into conflict with the normalised image of the professional. Gender cannot, therefore, be decoupled from the social and political reality of organising: we must consider accounting and finance firms not only as sites of gender inequality but as deeply gendered and gendering organisations (Adapa et al., 2016; Haynes, 2008a, 2008b, 2012; Kornberger et al., 2010). The gendered, specifically masculine, ideal image to which professionals must strive to succeed in accounting and finance is a key notion that is further elucidated in the following sections supporting the argument that we need to better understand the psychic process through which women confront the false gender neutrality of the organisation.

The perfect accountant

The 'ideal worker', from which we build the notion of the 'perfect worker', is a concept that has proved helpful in explaining the gendered dynamics of work in critical writings on management and organisation. The root of the concept lies in a feminist critique of a false gender neutrality; an attempt to construct organisations as neither masculine nor feminine and, thus, fair; whilst concealing underlying power-based gendered processes that implicitly shape the expectations about an ideal worker's nature, capacities and needs in masculine ways. It is therefore important to understand the ideal worker, not as an identity that can be attained but as a fantasy towards which individuals strive. The concept of the ideal worker is attributed to Joan Acker (1992). In her work, the ideal worker refers to the second of two processes through which organisations become gendered and thus (re)produce regimes of inequality: a) the concrete activities of what people say, do and think; and b) the idealised notion of a disembodied worker. One key part of this disembodiment is the delineation of work and family life (Williams, 2000); an ideal that has been modelled after traditional male careers that reward the employee for working long hours uninterrupted and geographical mobility (Bendl, 2008; Ely and Meyerson, 2000). Davies and Frink (2014) chart the history of

the ideal worker in the USA, from factory work to white-collar professions in the early 20th century, and discuss its glorification in film, television and novels (p.18). Even in the 19th-century, they argue, a full separation has never been realised since women have persistently played important, if invisible, roles in public life that blurred the spheres of work and home (p.20). Moreover, in the 1920s working-class women and women of colour were excluded from the ideology of work/home separation, employed overwhelmingly in domestic roles wherein they were less likely to access the privileges of backstage spousal support to their working lives. All but white, middle class, men were alienated from the ideal worker (*ibid*). Through white-collar work, middle-class masculinity has become predicated on a public privileging of professional identity (Connell and Wood, 2005). Despite changes in the demographic of the workforce and equality legislation, and even critical awareness of the gendered organisation (Kelly et al., 2010), the naturalised work/home separation has persisted as an underlying organising principle. Long hours and presenteeism of such environments are exacerbated by high competitiveness such as we observe in accounting and finance (van den Brink and Stobbe, 2009, Wilk, 2013); and as raised earlier family-friendly policies such as flexible working (Ruiz Castro, 2012).

The dichotomy of work-life is a part of the organisational subtext: 'the concealed power based processes (re)producing gender distinctions in social practices through organisational and individual arrangements' (Benschop and Doorewaard, 2012: 225). Numerous studies have shown that where women succeed in male-dominated fields, they tend to do so by suppressing certain attitudes, values and behaviours that would mark them out as a 'female' other (Anderson-Gough et al., 2005; Cockburn, 1988). At an extreme, women may choose to not have children for reasons of professional advancement, but regardless of their family status men are positioned as 'free' workers relative to women (Wajcman, 1998). However, women cannot occupy the male subject position and so negotiate a 'double bind' 'where women who are considered feminine will be judged incompetent and women who are competent unfeminine' (Powell et al., 2009: 415). The image of the ideal worker is contextual, with the particular values attached to the idealised subject varying across cultures. However, it has a consistency: its salience of gender, organising practices, and phallogocentric logic (Tienari et al., 2002). Thus, the entry of greater numbers of women in a field of work does little to guarantee gender equality, as the perfect worker ideal remains masculine which disadvantages women (Whitehouse and Preston, 2005).

The ideal worker of today is shaped by neoliberalism leading to a subjectivity we refer to as the 'perfect worker' after McRobbie's (2015) *Notes on the Perfect*. Neoliberalism differs from liberalism in that *homo economicus* is understood not only to be driven by a logic of exchange, but also competition (Foucault discussed by Read, 2009: 27). A number of scholars have called for greater attention to neoliberalism in accounting and finance: accounting techniques such as numerical rankings act as technologies of neoliberal biopolitics and are now ubiquitous in management (Dambrin and Lambert, 2012); they place individuals within a web of scales that enact normalising forces (Miller and Napier, 1993). Haynes (2016) and Lehman (2012) argue that accounting practices operate in accordance with neoliberalism to exacerbate global gender inequalities, and Fourcade and Healy (2013), show how they deepen wealth disparity and class divides. Here, we examine the interaction between gender and neoliberalism in accounting and finance: within a neoliberal model, the ideal working subject is agentic and responsible for herself, as performed through an intensive self-mastery (Lemke, 2002). The neoliberal subject privileges work above all else, prizing an economic rationality that translates into efficiency, uninterrupted production, and, crucially a continuous striving for 'perfection'.

Neoliberalism relies on a modality of power that operates through the 'conduct of conduct' (Foucault, 1991), shifting the management of the individual by the state to the internal regulation of the subject, constructing her as an entrepreneurial actor (Rottenberg, 2014: 420). Competition is therefore not only other-directed but also turned inward (Scharff, 2016: 107). The individual is governed through the very concept she holds of herself, and becomes a project of capitalism, continually seeking her own 'improvement'. Adapa et al. have found gendered discourses of self-as-lacking to be normalised in accounting firms (2016: 105-6). This form of control has been framed as identity regulation through organisational culture (Alvesson and Willmott, 2002), rewarding employees who align their subjectivity with the interests of the organisation. We might argue that neoliberalism's perfectionist tendencies offer an ideal alignment with the interests of shareholder-based organisation in continuous growth. For employees, however, work in the neoliberal age offers longer hours, greater precarity, delayed retirement and increased inequality (Brown, 2017).

A neoliberal model of organising, based on control systems that include a component of identity regulation, has been presented in some accounting research as a route to success for accounting firms (Chenhall, 2003; Ho et al., 2014), however, scholars have also problematised the development of biopolitical systems that shape auditors, accountants and partners into self-regulating subjects (Anderson-Gough et al., 1998; Cooper, 2015; Covalleski et al., 1998). Identity performance is known to be particularly intensive in professional services firms (Mueller et al., 2011) acting through the construction of aspirational selves (Costas and Grey, 2014) that strive to particular forms of coherence, distinctiveness and commitment (Alvesson and Willmott, 2002); individuals are self-disciplined by the concept of career and its 'benevolent' techniques of appraisal (Grey, 1994). Perfect workers are expected to display devotion and to sacrifice for the sake of their careers (Blair-Loy, 2003). Scholarship in critical accounting shows, ironically, how organisational attempts to create entrepreneurial subjects of accountants can indirectly undermine business performance (Ittner and Larcker, 1997).

This body of work shows the effects and pervasiveness of neoliberal modes of power enacted both within and by accounting and finance, but it has largely neglected to connect this with gender. Exceptions to this include Kumra and Vinnicombe (2010) who assert that women's career success necessitates the active performance of ambition, likability and availability to counteract perceptions of the opposite that are associated with their gender; Mueller, Carter and Ross-Smith (2011) who found that female managers were divided between, on the one hand, wanting to work-hard and carry out good accounting practices whilst, on the other, drawing on cynical sense making tools to distance themselves from the deeply political and gendered requirements of climbing the ranks of a firm; and Haynes (2012) who explains that the rise of omnipotent client-service discourses in the profession have commodified ephemeral forms of embodiment that have become associated with success, such as self-presentation, demeanour, body language and voice, all of which have masculine undertones that pose a challenge to women who must tread a fine line between embodying professionalism whilst remaining recognisable as women. 'Good practice' initiatives to counter gender inequality are fallacious, as the accounting field remains masculine with a highly ambitious, aggressive and competitive 'up and out' culture that leads to disproportionate outcomes for women. It therefore represents a crystallised case of a wider, socially ingrained phenomenon. Looking in greater detail at the literature on 'postfeminism' shows us more clearly how the neoliberal mode of power that we theorise appears to be gendered. This paper examines what happens when women in accounting and finance confront and fail to live up to the 'perfect worker' ideal: an ideal that remains masculine. We investigate what happens when women act as if they are working on a

gender-blind playing field, and show how they turn to where they only have themselves to blame for their failures.

A psycho-social critique of perfection

The inward orientation of the drive to perfection means that today's gender inequality is ironically interlinked with a widespread belief that equality has largely been attained and that political movements such as feminism in their traditional collective forms are no longer relevant or legitimate (McRobbie, 2007, 2009). The appropriate focus of feminism, therefore, is seen as advocating for greater individual choice. The critiques that have been made of this modern manifestation of feminism, which is known as 'postfeminism', highlight the ongoing importance of social structures in (re)producing gender inequality, and the ways in which this gendered structure is rendered invisible through discourses that emphasise individual responsibility, choice (Gill et al., 2016) and agency (Beck, 2000; Boltanski and Chiapello, 2005; Sennett, 2006). Postfeminism is therefore a form of feminism with a neoliberal core that seeks to disavow the structural sources of inequality (Gill, 2014; Haynes, 2010; Lewis, 2014; Scharff, 2016a). McRobbie argues that neoliberalism has accommodated and thus appropriated feminism by redirecting critique of patriarchal power relations inward toward individual competitiveness:

My argument here is precisely that one outcome is this 'can do and must do better' ethos which is brought into close proximity with the deeply individualising forces of modern times and then, hey presto, made compatible with being a modern day young feminist who will excel at school and make her way to the boardroom in years to come. Here we find all ideas of gender justice and collective solidarity thrown overboard in favour of 'excellence' and with the aim of creating new forms (and restoring old forms) of gender hierarchies through competition and elitism. (2015: 15)

Postfeminist discourses deny and reproduce disparities of power along gendered lines because the subject is constructed an entrepreneur of the self, the subject is responsabilized for her own success and for overcoming obstacles to that success (Giddens, 1991). Rottenberg (2014) describes the neoliberal feminist as a 'subject [that] accepts full responsibility for her own well-being and self-care' (p.418). Any difficulty that one encounters in seeking perfection is therefore experienced as a deeply personal failure (Allen and Henry, 1997; Beck, 2000). Whilst entrepreneurship has been traditionally associated with the masculine, recent feminist analysis has revealed young women to experience this positioning of self-as-project acutely (Gill and Scharff, 2011; Ringrose and Walkerdine, 2008).¹ Two studies show this happening in detail: First, Scharff (2016b) describes how female classical musicians encounter physical injury by attempting to disguise their work-related injuries and reproaching themselves for them. Injuries are attributed to improper self-management rather than the precarious and intensive working conditions in which they operate. Second, Gill (2009) shows the individualisation of failure among academics through forms of 'toxic shame' that are evoked by precarious contracts, scathing journal reviews, and the secrecy and silence of surveillance in the workplace. The study shows how an encounter with the impossible expectations of the ideal academic subject is embedded in the academic system and manifests in self-contempt.

¹ It has been argued that as traditional gender roles have weakened, men are more and more likely to encounter a greater degree of failure to embody the perfect worker in line with their increased involvement in the home and family (Gappa et al., 2007).

These studies open up the question of *why and how* women responsibilize themselves. We suggest that an examination of the psychic life of neoliberalism helps us to understand these processes. Scharff and Gill understand neoliberalism to be a set of psycho-social effects that elicit particular forms of subjectivity through a combination of rationalities and affect. We have seen some psychoanalytic work in accounting and finance research already that contributes to our understanding of how contemporary organisational processes impact the unconscious life of workers. Roberts (2005), for instance, explores performance metrics drawing on Lacan's theorisation of the subject as one that is fundamentally anxious as that requires external confirmation to be realized. Although full realisation of the self is ultimately impossible, Roberts argues that performance metrics explicitly offer it, and thusly enact a form of control. Roberts (2009), similarly, explores the limits of complete transparency in organisations as an ideal pursuit of the 'perfectable' self. Drawing on the ideas of guilt by Freud and recognition by Lacan, he argues that accountability plays into the narcissistic instinct of the individual to seek praise and recognition whilst exonerating the individual for blame when issues arise in the workplace. The construction of transparency as an ideal is a fantasy that workers will always fail to reach, which evokes anxieties that one will be exposed or 'misrecognised', whilst providing pleasure in what is sometimes unintelligibly disclosed, which endows transparency with a significant power and control over workers.

In our paper, we contribute to this small but significant body of work by Roberts and others by exploring self-blame as a specific, gendered psychic-process to the unconscious loss of a broader neoliberal and masculine fantasy of the 'perfect worker' in accounting and finance. The paper, moreover, theorizes this as a contemporary manifestation of Freudian 'melancholia' whereby women become trapped within a destructive sensual cycle of self-reproach and atonement as a way to cover-over their guilt for failing to live up to the perfect worker - a highly individualised, efficient and entrepreneurial subject that relinquishes its interdependence on others. To conceptualise the link between this affective process and its wider social context, we find the idea of senses useful as drawn on by Butler in her text, *Senses of the Subject* (2015), which sees the psychic life as something inextricably enmeshed in power relations (cf. 1997). We use 'senses', rather than affects or emotions, to recognise that the sensual world precedes subjectivity. In other words, one's senses do not emerge from an individual's essential self, but instead are constructed in the encounter between the individual and broader organisational and societal structures to form subjectivity. Where psychoanalytical accounts tend to theorise the individual, a psycho-social perspective explores how processes identified at the subject-level interact with broader systems within their socio-cultural context (Baker, 2009; Gough, 2009; Hollway, 2006a, 2006b). This form of analysis requires engagement with the unconscious by employing psychoanalytic approaches whilst simultaneously examining their connection to broader discursive frames (Hollway and Jefferson, 1997; Wetherell, 2003). A recent study took this approach to examine the mechanics by which executive women individualize their experience of inequality: Baker and Kelan (2018) show how women enact their responsibilisation through blaming less successful women for the continuing lack of parity in accounting and finance, particularly at senior levels. This functions as a defence mechanism, protecting the self by alleviating anxiety-laden memories of inequality that threaten the idealised neoliberal workplace which is gender-blind. This study combines three facets of the problems we have discussed: gender inequality in accounting and finance, neoliberalism, and the psychic life. However, it leaves unaddressed the question of *why* women accept the individualising compulsion when it is in principle possible to identify socio-structural factors that operate on – but beyond the level of – the individual. It is this question that we engage with in our analysis of accounts given by female accountants and financiers, and that we theorise using the concept of 'melancholia'. Furthermore, a psycho-social level of

understanding is important because by examining how the neoliberal psychic life is lived out, we understand why neoliberalism has power as part of our social fabric. By knowing this, greater possibility is opened up to identifying and mobilising alternatives, an element that is also largely missing from extant work.

Melancholia as a response to loss

"In mourning it is the world which is become poor and empty, in melancholia it is the ego itself"
Sigmund Freud, *Mourning and Melancholia*

In common discourse, we use Freud's concepts of mourning and melancholia to describe states of sadness, respectively akin to grief and dejection. Although they are still distinct from one another in this usage, for Freud their theoretical differentiation allows us to explain an important divergence in the ways that an individual deals with loss. We focus on melancholia first as a way of explaining data collected with women working in accounting, but it is useful to lay out the concept of mourning too at this stage because it provides a counterpoint to help us understand melancholia, and because it enriches our later discussion of the findings. It is important to note that Freud's ideas about the psyche developed over the course of his writings and that his essay *Mourning and Melancholia* (1917) precedes his work on the *Ego and the Id* (1927) which provides a more comprehensive topography of the psyche, and which serves a basis for his extensive theorisations of psychological conditions. By looking at two of his earlier ideas, we provide a focused reading of Freud that serves to introduce how his work might enrich critical accounting research. Moreover, we contribute to updating the theory of melancholia by proposing a contemporary incarnation of it in the Global North/West; showing melancholia manifest in the context of neoliberalism.

Both mourning and melancholia are responses to the loss of what Freud calls a 'love-object'. This might be a loved person or equally an abstraction in which one has invested a part of the self, for example the concept of 'liberty' or nationhood (1917: 243). This investment is made through a form of energy, or 'cathexis', that is projected out toward another from the ego, the part of the psyche in which some conscious thought resides. In *mourning*, the loss of the love-object leads to a withdrawal of the object-cathexis. This process is a painful, struggle and the ego resists the retraction of its cathexis, it may respond defensively to avoid this pain by engaging for example in manic activity, or attempt to transfer the energy to a new object. However difficult, after a period of time, mourning would be a release of the love-object, resulting in the ability for cathexis to be sent out again. By contrast, a *melancholic* response to the loss of a love-object has a masochistic, self-destructive inflection. The cathexis is drawn back into the ego and attached to an 'ego-ideal' of the lost object, created from a splitting of the ego² as an attempt to retain connection to that which no longer exists in external reality. Where mourning represents an attempt to reconcile the loss of a love-object within aspects of consciousness, melancholia unconsciously withdraws it in defense of the investment. Freud argues that this causes a negative relation to be formed:

² The ego is split from childhood but continues to split throughout the life course. Identification represents part of the structuring of the ego at the primary stage of object-choice for infants. This involves the investment of cathexis at an early age, usually toward the same-sex parent, thereby associating with them in terms of values and behaviours. However, the subject makes further investments in love-objects throughout life, and therefore splits multiple times. The ego can be thought of as multidimensional and one can be split over any investment. The loss of such investments initiates a melancholic process that 'serves to establish an identification of the ego with the abandoned object' [Freud, 1917: 25]. Freud considers this later on in his work to be a secondary form of narcissistic identification following the abandoned or lost object [*ibid*].

the ego reproaches itself for the loss of the love-object and believes that it will be punished. The relation is therefore ambivalent; characterised by both love and hate and manifesting in senses of depression, shame and guilt. Freud describes the melancholic state as containing a delusional expectation of punishment. This occurs because the superego – the part of the psyche that represents internalized cultural rules – what we might think of as the conscience that issues corrections to transgressive thoughts and desires; is turned toward the split ego and ego-ideal.³ Freud argues that the splitting of the ego inverts cathexis for the love-object to an inward aggression within the psyche – what would be an outward expression of anger at the loss of the love-object, is sensed as transgressive, and is instead turned toward the self in denigration. Melancholia therefore describes a particular psychic response to loss that leads to self-reproach and painful senses, and these psychic responses may manifest in different behaviours. Many of Freud's original examples describe clinical cases of severe mental illness and thus the behaviours manifested were extreme (Kets de Vries and Cheak, 2014). This paper extends his work by showing how this tendency connects in a psycho-social manner with broader socio-economic dynamics.

Both mourning and melancholia are involuntary responses to loss that occur at a fundamental level of the psyche. We mobilise them to theorise the pattern of individual responsabilisation that scholars of postfeminism have identified to be part of the neoliberal condition. Within the discursive formation of neoliberalism as outlined in the discussion above, the ideal of the perfect worker is not something that can be obtained. It is a moral fantasy that is strived for as part of the process of subjectivation. The ideal of the perfect worker is nevertheless 'real' in that it shapes the subject. This love-object forms part of the individual's psyche and thus its loss represents a change to the subject. Since it is, as we have seen, a gendered ideal, subjects of different genders fail to attain it to differing degrees. While women strive to embody the perfect worker, they inevitably fail to gain proximity to it because of its exclusionary masculinist character. Looking at acute moments in people's experiences, where the degree of unattainability has come into focus, Freud's theory helps us to show how the ego responds to this sense of loss. Moreover, it helps us to explain why the individual turns inward to accept the compulsion of neoliberalism to responsabilize the self instead of turning outward toward structural and societal dynamics of power. We draw on our data to show how responsabilisation unfolds in the psyche and argue that the neoliberal regime acts in concert with, or even to exploit, the psyche's tendency to melancholia, resulting in a powerful mode of control.

The study: methods and methodology

The data featured in this paper is drawn from a wider study that was conducted with 66 people who self-identified as women and men working in senior positions in the sector of finance and accounting.⁴ We are conscious in negotiating the balance between providing

³ According to Freud (1927) the ego ideal forms part of the superego, contains the values acquired during one's early years but also those of broader society. It contains both (a) the ego ideal - our ideal self and the person we wish to become - and (2) the conscience that evaluates if our actions uphold these rules or values. If one transgresses them, we sense guilt. The superego suppresses impulses of the Id that would transgress the values incorporated into the superego and attempts to ensure that the ego responds in accordance with these internal rules rather than in response to contrasting external realities.

⁴ The participants occupied positions from mid-management upwards, including "manager", "senior manager", "Partner" and "Head of Auditing" and "Head of Finance". Approximately 32 percent of participants worked as accountants, financial advisers or traders in global investment banks; 43

accuracy of information about the participants and compromising their anonymity as women in these high-profile positions may be identifiable. The aim of this study was to explore perceptions of gender equality and experiences of discrimination through career biographies. Participants were recruited in two ways: 1. via a gatekeeper at a mid-tier accounting firm overseeing a major cultural transformation in the organisation, and who believed the findings of our research would be insightful to the project; and 2. contacting individuals directly via social media and the snow-balling to reach further participants. With the exception of a handful of participants, the majority were White European and heterosexual. We therefore do not make claims that our findings engage with identity categories that intersect with gendered experience such as race, age, disability and sexuality, though we discuss later how they are likely to have an impact. We look more closely at the data from the 36 women here, because they displayed tendencies to self-blame for career setbacks. Whilst men also faced challenges, and displayed similar ambition, they did not seem to internalise perceived failures in the same way. This echoes, the findings from the above analyses of postfeminism. Vignettes have been selected from five women among the interview data in order to provide a more detailed reading of narratives that were echoed throughout. We discuss the method through which vignettes were generated and analysed below.

In order to explore the reasons why women accept the call within neoliberalism to individualize responsibility for organisational inequalities, we examined how women engage with societal discourses. Psychoanalytic concepts offer insight into how a person's environment shapes them internally (Baker, 2019; Yates, 2018) and a psycho-social approach to the study allowed us to conceptualise the data both in terms of evidence of the disciplinary impact of discourse, but also the psyche's response to it. Our aim was to build up an understanding of the individual that accounts for the interrelationship between society and the psyche; to do this, a three-tier, "eclectic approach" (First Author) was designed. First, we focused on identifying the presence of unconscious processes and whether these indicated, 'emotional investments'. Emotional investments are the reasons *why* an individual comes to defend, unconsciously, a discursive position (Frosh, 1999; Frosh et al., 2003; Hollway and Jefferson, 2000b; Parker, 1997). Second, we sought to identify shared discursive patterns across all of the accounts given by our participants. We drew on the 'interpretative repertoire' as a tool to identify salient building blocks of language (Potter and Wetherell, 1987; Wetherell and Potter, 1988). For instance, we analysed the accounts for examples of metaphors and heightened imagery, as they can be symbolic of subliminal anxiety. Third, we connected internal unconscious processes with the interpretative repertoires from across accounts. We then sought to understand how these shared patterns resonated with their broader discursive context.

Interviews were conducted drawing on the principles of the Free Association Narrative Interview ('FANI'), developed by Hollway and Jefferson (2000a, 2008). The FANI approach is designed to elicit the unconscious affective pathways underpinning a discursive account (Strømme et al., 2010). This provides insight into the reasons why a narrative can appear contradictory. Open-ended questions were prepared for the interview to provide space for individuals to associate freely from their career-biographies. This practice was influenced by how German biographical scholars frame questions to elicit detail stories from participants (cf. Kreher, 2002; Rosenthal, 1993, 2002a, 2002b, 2006). The principles of this approach were used to inform the design of our FANI-inspired interview guide, rather than employing it in full as such interviews can last several hours. First, biographical scholars often commence an interview with a single broad question. This typically generates narratives centered on

percent of participants worked in a mid-tier accounting firm whilst 10 percent worked in a Big Four firm; and 15 percent worked as accountants in the public sector.

important life-events. The broad questions provide space for participants to foreground key-milestones in their lives. For instance, the first question – ‘can you tell me about your career to date?’ – elicited pertinent stories as it avoids demarcating a timeframe or directing toward positive or negative experiences. Although the question tended to prompt descriptive responses regarding key career moves and decisions, these initial narratives quickly broke down as participants began to touch upon moments or events imbued with affect. Free associative and biographically inspired approaches can enable the emotionally laden aspects of an account to surface, as one is reconnecting with past life-events that have meaning and are emotionally significant. Psychoanalytical processes, such as projection, are thus more likely to emerge as one unconsciously manages the anxiety evoked by recollections (Hollway and Jefferson, 2000). Another technique that we employed was to avoid ‘why’ question-forms as these can provoke a defensive position and inhibit the emergence of unconscious affective pathways, which can result in emotionally ‘shallow’ responses, which makes it more challenging to identify the unconscious processes in operation.

Participants were given as much time as required to finish a sentence so that stories could be completed before the dialogue was handed back. Freud, whose work the FANI approach was modelled from, refrained from interaction during free association. Contemporary psychoanalysts are, however, more likely to probe some of the associations initially made by a patient whilst a dialogue unfolds, forming the backdrop to deeper subsequent exploration in a therapeutic process (Baker, 2019). We were inspired by how biographical researchers use broad and open probing questions to respond to themes raised by participants (Rosenthal, 1993), such as, ‘could you tell me a little more about [that]?’. Biographical scholars are concerned with affect, particularly the emotional significance of intersubjective relations. Probing questions such as, ‘how did you feel when [that] happened?’ or ‘how important was the [relationship] to you?’ helped to generate richer accounts, particularly in relation to the highly professional and corporate environments where these reflections would likely be positioned as inappropriate. The process also differed from psychoanalytic interview as a therapeutic method in a) that the interview did not have the intent of treatment; and b) the biographical time-horizon of interest – as a research method, the interview was interested in a particular theme and segment of life. As such, research interviews were a one-off interaction from 60 to 120 minutes rather than spanning weeks or months (Clancy, Vince and Gabriel, 2012). Psychosocial theorists argue that epistemologically all interactions, no matter how brief, can be read through a psychoanalytical-lens: as Ogden (1992) suggests, ‘there is no difference in the analytic process in the first meeting and the analytic process in any other meeting’ (p.226). The limitation of engaging with shorter time-horizons is that interpretations cannot always be connected with those made in previous interactions as would occur with a therapist. Whilst it would be possible to arrange for data to be collected through double-interviews in order to provide some of this insight, it was unrealistic for the current study where the participants work in highly pressurised systems of billable hours wherein time really is money.

To analyse the data, first, a *surface analysis* was conducted: interviews were read back and listened to, breaking them down into themes, plots and subplots. Codes were assigned to specific segments of the interview such as, ‘regret’, ‘self-blame’ or ‘self-transformation’ and were often combined to form new ones as our analysis and understanding developed of the transcripts. Codes were also assigned to larger data-parts such as, ‘self-responsibility’ or ‘individualism’ as a way to understand shared commonalities between individual data-parts and entire transcripts. Second, the *sub-textual* aspects of accounts were explored, including attachments with others, their affective tenor, and how, they converge or diverge across an

entire account. An important part of this stage concerned identifying the presence of unconscious processes. When we had identified the possible presence of unconscious processes, they would be validated by asking questions such as, 'what are the implications of this on the identity construction of others, for example, could these constructions be perceived of as "grossly" detrimental, or disproportionate, in some way?' and 'how did [we] feel in this moment of the interview e.g. did [we] feel uncomfortable with what was being said?'

We were conscious that breaking down data, as outlined, runs the risk of taking away meaning from a given account and of presenting the participant as static and unitary. In an attempt to mitigate this, the idea 'gestalt' (German for 'shape' or 'outline') was a helpful way of striving to keep the whole in mind (Hollway and Jefferson, 2008): Pen Portraits were written to generate a detailed description and analysis of each participant (Hollway and Jefferson, 2000b). In each Pen Portrait, standard biographical data was included for each participant, such as age, seniority and pseudonym; but also specific themes such as 'blaming', 'anxiety' or 'frustration' (*ibid*). Important aspects of researcher reflexivity were also integrated into the Pen Portrait, including recollections, voices and affects, to avoid leaving this as an 'afterthought' (Baker, 2019). An important aim of a Pen Portrait is to identify the central preoccupation of a participant. This can be identified from moments where an account trails off in response to a question or when a participant returns repeatedly to an idea (First Author). This resonates with the FANI method, which is concerned with tracing pathways of association within an account, directed by investments rather than rationality (Hollway and Jefferson, 2008).

Findings

The following sections present analysis of vignettes from the Pen Portraits of five of the participants to theorise the melancholic psychic response to the loss of the perfect worker can be observed. Throughout the data, we see that the structural barriers to women's progression within work, are minimised, rationalised or even denied in favour of attribution of responsibility to the self. This repression of structure, renders the gendered organisation invisible, and serves to sustain the neoliberal notion of the individual as self-mastered. We examine the process through which participants turn inward what would be a transgressive anger about discrimination, arguing that there are two dominant senses in operation: self-reproach and atonement. We discuss the nuances of inflection within each.

Self-reproach

Self-reproach was a strong sense in the data at moments where participants were confronted with a failure to embody the perfect worker. Anne, a director in a public-sector finance department, recalls a male colleague who was given better opportunities than her, despite them both being high-achievers:

Anne: I was on that job for over a year and saw colleagues getting exposure to different work. My development wasn't advancing as fast as I would have liked, in comparison to other people. If you're stuck on one job for a long period of time that didn't help promotion prospects. There was a guy in my year [who] was a smart cookie and very driven. We were on a par and he was getting other opportunities, and it felt unfair, but he hadn't been stuck doing the same job like I had. He was

doing short-term projects. You can start accumulating a lot of experience by doing that. It could have equally been me, I don't feel that I was... I think they thought I had a safe pair of hands and they didn't really want to take me off, because it would be more hassle for them.

Although Anne recognises her colleague's career was being accelerated to her detriment, she refrains from defining it as 'discrimination'. Anne rationalises the decision to keep her on a long-term project as based on her competence. The decision is understood to be unfair but is framed as gender-neutral. We can observe that a double-standard is in operation meaning that the distance from which women are held away from the standards of the perfect worker are further but as the account unfolds, Anne reproaches herself:

Anne: There was indecision on my part, getting caught up in the moment, doing your job, enjoying what you're doing and then thinking, 'I've been doing this job for too long, I should have moved earlier'. I have a tendency to get caught up in things and forget to pick my head up and say, 'look Anne, where you're going?' That's my trait and I'm conscious that I need to ensure that the ownership of my career is down to me, and I need to do something about it.

Anne accuses herself of passivity in her career, implying that if she had decided to make changes in her past, it would have advanced her career more quickly. She attempts to (re)construct herself in the present as agentic to regain a subjectivity that has control. Freud might argue that in response to the unfair decisions taken by her superiors, Anne's ego splits to retain the ideal of the perfect worker as a love-object: a subject who is the sole proprietor of her career and must negate any obstacles on her own. In protecting the love-object, Anne's ego must bear the weight of the failure to fulfil the expectations of the perfect worker. Anne's melancholia seems therefore inflected by an orientation toward a past self in how it attributes responsibility.

Patricia, a director in a mid-tier accounting firm, describes challenges in managing both home and work responsibilities:

Patricia: My self-confidence has held me back. I've spent a long time at this position, up to my ears in client facing work, having to be reactive on other fronts, not able to stand back, be more strategic, think about my career development, growing the business, other people, just literally fire-fighting year after year; swamped, drowning in reactive work where I'd felt out of control of my own career, day, week and working silly hours at the same time as raising some young family; just the sheer amount of stuff to do and lack of control over what needed to be done was a real hump for me. Going on maternity leave twice as well. That was a period of getting back into the swing of it, getting my confidence back, trying to remember things, what was going on and trying to be trusted with new people who had come in the interim; regaining loyalty, trust and respect, especially when you're half frazzled from sleep deprivation. That was definitely the most challenging period was when I was swamped with work, lacking in confidence and a lot of outside responsibilities; it just shrunk my available time to be able to deal with work.

Patricia uses imagery to convey the arduousness of getting promoted to a more senior position: the lexical fields of 'war' and 'natural disasters' are mobilised; contexts in which an individual has little control. Although she evokes in metaphor irreconcilable demands for her time and change in relationship with her colleagues, which recognise a failing of her past self

to attain the perfect worker ideal, Patricia splits the ego and ultimately blames her own loss of confidence. By attributing failure to herself and not structural dynamics, means that she retains an investment in the ego-ideal of the perfect worker. This self-reproach stems from the ego-ideal berating the ego, allowing – or compelling – the subject to evince a sense of control. Freud would describe this split as an inversion of cathexis that is attached to the love-object: any aggression toward the love-object for being unattainable is sensed as transgressive, and therefore turned inward as guilt and self-reproach.

Susan, a partner at an international investment bank, gives an account of her exclusion from a senior director team:

Susan: There's a group who work with my boss and manage the firm, and I felt, 'why am I not part of that?' They don't believe Susan's going to bring something. That's probably true and it hurts. You have to think, 'how would I bring value?' or 'Susan, do you have the balls to raise your hand and say, 'I want to be part of this''? 'Are you just afraid to be told, 'no, you can't add anything'? I should ask only to be told 'no' but then I'll know that I don't have any value versus the voice in my head. But then I have to live with the answer. But sometimes it's okay to hear. I'm afraid I won't believe what they say and I don't know if it will cause more irritation. It's important to hear the stuff that's not popular because it enlightens you, if you think that advice is authentic. If it's not coming from a proper place, there's more risk to it and that's what I struggle with. I love feedback and you get a sense of relief, 'oh, I kind of knew that in the back of my head but I wasn't sure'. But it has to come from an honest place and, if it doesn't, then it's harder to filter.

According to her organisational status, Susan ought to be a member of the senior directorate but is currently excluded. She highlights the force of a perception acting against her – that her colleagues do not believe her voice is of value to the management team, but also hints that there may be other agendas in excluding her that do not come from an 'honest' or 'proper' place. However, she qualifies this in a number of ways: that the perception could be true, that she lacks a required confidence to challenge the perception, and that she does not have the capacity to accept her lack of value. One might argue Susan refuses to ask for feedback as this may force her to confront the gendering of the organisation and to recognise herself within the structures of neoliberal patriarchy. This would represent a conflict with her self-concept as agentic and self-mastered. Her self-reproaches are striking in how they reroute critique onto the self, allowing the perfect worker to evade critique. In the melancholic interpretation, the ego protects the ego-ideal of the perfect worker, rendering the self instead as fallible (Brewis, 2018). Susan's melancholia is inflected by a responsibility to manage not only her own actions, but also the relation between her subjectivity and the perceptions of others.

Lauren, a partner in her mid-40s in a global investment bank, is concerned about her career advancement:

Lauren: I stuck around in my old firm for too long and should have moved. There's some kind of confidence thing there. I could have applied for other jobs. I'm not sure what held me back but there was something about not wanting to put myself out there. The biggest barrier has been me. 'I've got to put up with it'; the right thing to do is to be the 'stoic', 'get on with it' type of person. I didn't have any mentoring early in my career. If I'd had a mentor, they would have said, 'go and shout at somebody'. I just don't think I realised this part of the working world.

Lauren tells us that she has been the impediment to her career advancement. Although she identifies a lack of support and nods toward external challenges that she 'put up with', Lauren's narrative positions her as responsible for them by virtue of inaction. We also see a recurrence of the concept of 'confidence', which Gill and Orgad (2015) have described as a 'cult' for its omnipotent, contagious and gendered address to women, who are called to repudiate their injuries and vulnerability rather than resist the structures that impress unfair challenges upon them. Confidence is tied to the neoliberal discourse positioning of the subject as fully agentic and the investment of the psyche therein forms part of the perfect worker love-object retained in the ego-ideal.

Joanne, head of trading in a global investment bank, describes herself as failing to balance her work and family life:

Joanne: When I got back, there was that lack of confidence. 'Can I do this?', 'I've got extra responsibilities at home' [and] 'should I be pushing myself at work?' It was all in my head. I was tentative with my bosses, which made my career progression step back. I held myself back. I had support at home, I could have pushed myself right from the word go. It was me and the way I expressed myself to the extent where any bias I've been subjected to was because of the way I carried myself. If there was travel or late-night working, I was tentative; it didn't help that I had sick children but I wanted to be close to home. When there were projects involved that did mean travel, I would shy away from them [and] take a back seat. The impression I gave people was that I didn't want a challenge or wasn't motivated or ambitious, which is quite dangerous.

Joanne's familial responsibilities, exacerbated by illness among her children, are extenuated in her interview by a list of deficiencies which she attributes to herself: lack of confidence is identified by Joanne in the ways she performed her professional identity – manner of speaking, interaction in conversation, and physical comportment. What might otherwise be understood to be her desires and decisions about priorities are framed purely as inaction and failure to manage the perceptions of others. Moreover, she relativises her responsibilities for care outside work noting that she was not solely responsible. Joanne's spitting of the ego manifests into a dissecting reproach from the ego-ideal for putting herself in danger of not meeting its expectations; being a master both of oneself and one's chances. Joanne's account shows the possibility for a totalising form of control exerted on the subject by the discourse of the perfect worker.

Through these vignettes into the data, we have shown how in confronting moments of failure to embody the perfect worker, women split the ego to protect it as a love-object. In so doing, the externality of the impediments to their career successes are minimised, side-lined, or even dismissed. The gendered organisation is not only rendered invisible but repressed into the unconscious. Instead, the neoliberal subject is maintained as individually agentic and responsible. Anger that might be directed outward to the gender subtext of the organisation, which leads to discriminatory outcomes, is sensed to be transgressive and is instead turned inward as self-vilification, rendering the individual self-accountable for gender inequality.

Atonement

In our data, a second sense could be identified: atonement. Self-reproach, in the previous section, showed how women self-responsibilised in order to regain psychic control, lost in

the moment of failing to fulfil the perfect worker. Atonement, as explored in this section, represents an associated but different sense in the melancholic process. Women not only self-responsibilise for failing to embody the perfect worker, but also seek to redeem themselves from the guilt brought about from the injury they have posed the love-object of the perfect worker. The accounts, in this section, function as an attempt to change the past through reconstructing the self:

Joanne: I had a nanny at home because my kids couldn't go to nursery [and] my husband at the time, wasn't full-on with work. I could have done it but it was all me, in my head, thinking 'oh no I couldn't possibly, it's not what's expected of me'. It was me putting extra pressure on myself, trying to do everything to the best of my ability, but not doing everything as well as I could have done. If I'd focused a bit more on my career, I would be further ahead.

Joanne's recounting expresses self-reproach, as discussed above, but also a moral shortcoming as seen in her use of the modal verb 'could' in relation to an expectation she would stay home with her poorly children. Joanne positions herself as solely implicated in choosing to employ the services of a nanny to help her, and her account expresses guilt for a decision not to work when she had the capacity. In this way, she suffers not only the distance between herself and the perfect worker, but also the perfect mother ideal. The melancholic psyche manifests guilt: in its splitting of the ego to form an ego-ideal of the love-objects, it believes that the love-objects have been damaged, therefore the self senses a responsibility to redeem the ego for this. In the melancholic accounting for her past actions, Joanne attempts to atone the past self, reconstituting it as errored. Here we find parallels with Foucault's writings on confession as an enunciative practice of subject-formation (Fejes and Dahlstedt, 2013; Foucault, 1998).

In the previous section, we observed Lauren reproach herself for a lack of mentorship within her organisation. She re-positions her present subject as recovered from the errored naivety of the past. In the following extract, she reinforces her transformation, and thus atonement:

Lauren: I always thought you had to be strong, push through and work it out yourself, rather than going to challenge. I now would say, 'not happy with that!' [laughter]. I've realised you have to go in and shout. You see lots of people who are critical and shouting, and they get stuff even if they don't deserve it, which is annoying [laughter].

Interviewer: How does that make you feel?

Lauren: Frustrated but it drives me to raise my voice. I'm like, 'right, my turn!' I think a lot of people are very critical and demanding. I'm not that critical. I'm relatively forgiving. When people are complaining, I think, 'oh my goodness, that's not worth complaining about, that's stupid' [and] 'why are you getting so het up?'. Now, my reaction is, 'make sure you're standing your ground'. I'm just not that critical and I would never be as demanding. I find those people annoying, because I think, 'you're being a spoilt child'. It's a balance: you need to be demanding but you choose the battles you want to fight. You've got to stand up for yourself but don't be over the top [laughter].

Lauren's account is laced with guilt for not having challenged others for what she wanted and needed in the past. Whilst this is the case, Lauren's guilt is couched, to a degree, in recognition that others are behaving in ways that she finds unreasonable. This recognition, and what would be a logical critique of her own actions, is tempered by a relativising of her demands as compared to those of others, and the urging of herself to take action, thus

attributing herself greater agency in the present. Although she displays some ambivalence about this course of action in her final sentence, such transformation toward the perfect worker ideal is overall atoning - seeking to alleviate past trauma to the love-object by restoring it to the conscious part of the psyche.

Anne explores the issue of how her career will progress in the future, and the planning of a second child:

Anne: I need to think about my progression because I've got to a point where I'm comfortable. I'm not being stretched as much [and] I need to do something about it. I've got an 18 month old daughter. I only had six months off work and then came back full time. I've put effort into my career, worked hard and I don't want to chuck it away, plus I get bored if I was at home. If we're going to have another one, when is the right time and impact on your career? If you moved jobs and got pregnant, that's not good. I feel guilty if I was to have another one, because you're letting people down because you're going to be out of the office. I'm in a doldrum because knowing that I need to progress my career but it's balancing it with family life. How does that all fit together? I felt really guilty when I found out I was pregnant with my daughter and telling my boss, because I hadn't been in the role for very long. I genuinely hope he knows I was committed to the job because I worked right until the last minute before I dropped. Right at the start, 'I'm only taking six months', 'I will be coming back' and he's like, 'yeah, yeah, yeah whatever'.

In planning to have a second child, Anne is haunted by the guilt she sensed at work during her first pregnancy – maternity leave appears to be an acute point of conflict with the perfect worker ideal (e.g. Masser et al. 2007). Although Anne highlights tensions in the demands of the ideal that are perhaps impossible to reconcile, and points toward the sacrifices she made in taking a minimum time away, there is an underlying sense of guilt for the transgression of occupying the position of a subject who works to live rather than the neoliberal centering of work as life. Anne attempts to atone for the transgression through reconstructing herself as a project that must continuously be worked on and advanced, and to dispel perceptions of others that she will fail to embody the perfect worker, despite her confrontation with the distance between that ideal and herself.

Patricia reflects on patterns of experience that she perceives around her workplace:

Patricia: If a man and a woman have similar competence, they're equally listened to and respected. I don't think there's an overt judgment [where] one's more equal than the other but there are disadvantages for women, and partly it's practical disadvantages around their working week, home life and they take the lion's share of family commitments. But also there's a perception issue where women think people are judging them even if they're not; if you're running out the door at 4.15, thinking, 'oh god, everyone thinks I'm a part timer, that I'm not pulling my weight etc.' If you look on our internet blogging page, they'll be reams of people sharing stories about the guilt that they feel having to devote time to outside commitments, and people don't think they're pulling their weight etc. A lot of that is just perception. There's an uphill battle to devise ways of working which don't disadvantage people who are constrained. But maybe fewer women are ambitious and want to put themselves forward, or think that they are good enough to be put forward. They come into work, do their thing, go home and they're happy; they're not ambitious, don't want to go up to the next level or are absorbing all the slack in the team, and I recognise that

because I've been there and I've kind of broken out of it. You've got guys who are ambitious with their elbows out, taking the best projects, or doing what they want to do. A lot of women are just absorbing the slack in the team, doing what needs to be done, doing work that no one else will do because they're less likely to complain, make a fuss or put themselves forward or say, 'oh I want to challenge myself'. Women could benefit from mentoring in terms of going out of their comfort zone, being more ambitious and trying things which traditionally been seen more as male, leadership roles. I've kind of learned over the years. Women need support to get over that psychological hump.

Patricia identifies a number of ways in which women can be understood as responsible for their lack of career progression, senses guilt for some. The account is presented in full here as it weaves together forms of rationale that we haven't yet discussed with ones that are now familiar: attributions made to lack of confidence, ambition and action are overlaid by paranoia and an apparent acceptance from women that they will perform the lesser-valued and sometimes less interesting workplace 'housework' (Heijstra et al., 2017; Kanter, 1977). Patricia's account does draw attention to some structural barriers that women are faced with, regarding the disproportionate responsibility they bear for family-based labour, but this recognition is overwhelmed by economic-rational logics that focus on individual agency, including a foregrounded meritocratic argument. The cumulative effect is the construction of a distinctively female failure in the workplace, though we discuss in the next section how melancholia has resonance to others living in neoliberal societies. A Freudian reading of this account might argue that, Patricia displaces her own guilt for failure to occupy the position of the perfect worker by finding blame in others. By locating similar, or more serious, faults in others the subject atones for their own transgressions and, thus, protect the love-object and evade its critique.

At the end of her account quoted earlier, too, Patricia re-orientes her subjectivity to atone for the injury to the perfect worker:

Patricia: I felt I was wading through a bog and not really getting anywhere, and it's taken a while to get over that hump. I'm in a much better place now.

The positioning of the past self serves to enable her to claim control over the project of the self in the present. Patricia's melancholia therefore has an orientation not only to a past self, but also to a current, transformed self with future potential to 'have it all' (Douglas and Michaels, 2004).

In this section, we have shown how the splitting of the ego to protect the love-object, and resultant self-reproach, can be accompanied by a sense of atonement. In a melancholic response, therefore, women not only accept responsibility making themselves accountable for their failure to embody neoliberal ideals of the perfect worker, but also seek to atone the guilt for the 'threat', or 'injury', that they have posed to the ideal through this failure. The accounts operate as an attempt to transform the self in order to atone for the damage inflicted on the perfect worker ideal and, ultimately, to restore it as a love-object and as a possible object of cathexis.

Concluding discussion

Our analysis has contributed a contemporary reading of melancholia that shows how the psyche responds to the neoliberal compulsion towards perfection, and how the melancholic

response is exacerbated by socio-symbolic positioning, in this case, gender. We focused on accounting and finance since the sector has been shown as constituted of highly gendered and competitive organisations that therefore strongly reiterate the masculine perfect worker ideal. Our analysis has shown how self-reproach and atonement are responses that seek to protect the psyche from the painful release of an external idealised love-object around which psychic energy has been invested, and thus around which the self has been built. The pain from which the psyche seeks to shield itself is existential but is also rooted in neoliberalism's economic-rational morality (Lemke, 2002). Thus, a betrayal of the ego-cathexis that has been invested would be sensed as transgressive. We have built on Freud's theorisation to show how melancholia unfolds in nuanced ways; that it can involve part-recognitions of the contribution that organisational and societal structures make to inequality, but is ultimately characterised by repression in favour of retaining a neoliberal ideal subjectivity. The testimonies of participants have also revealed that melancholia is anchored in the desire to construct subjectivity as both past and/or future as a way to atone for failing to fulfil a shared neoliberal fantasy of the perfect worker.

Accounting and finance are fields in which individual competition forms a core part of organising. This means that we have been able to view melancholia in a crystallised form among our participants. However, perfectionism is also a wider phenomenon and thus we extrapolate melancholia to also be so. To this end, we tentatively offer the notion of the *perfect self* as a way to understand the driving forces of neoliberal society more broadly. Where neoliberalism demands of everyone an ambition for the self in order to embody the perfect neoliberal subject, our inevitable encounters with this unattainable fantasy lead us to melancholia. We might say then that 'ambitious' fields of work such as accounting and finance, wherein individualism is strongly encultured, are particularly prone to melancholia as each ego strives to protect and retain its investment in the very idea of the neoliberal subject.

The data for this study mirrored previous work which finds self-blame to be gendered in neoliberal societies, but further discussion is required to unpack why this is the case. McRobbie argues that the perfect is a 'highly hetero-normative vector of competition' for women (2016: 7) where female marginalisation and oppression is compounded by a refusal of collective-oriented feminism through its translation into 'an inner drive, a determination to meet a set of self-directed goals' (*ibid*: 12). We elaborate this by suggesting that, whilst we all necessarily fail to embody the perfect self, women's experience differs from men's in two salient ways: 1. their distance is further from being able to meet the masculine-centred standard of the perfect 'ideal worker'; and 2. their socio-symbolism within patriarchy is as 'other'. The specificities of their positioning leads to the highly denigrative pattern of self-responsibilisation that research finds women tend to exhibit. Women who are mothers may experience a double loss: one the one hand, of the perfect worker and a fantasy of the perfect mother; and on the other the degree of failure to reach the perfect worker ideal may be more acute for the mothers. We do not have enough evidence in the current data to establish this claim but further investigation and theorisation in this area would be valuable. A further important avenue for research would be to explore the ways in which this, what we might call, *perfectionist power* operates in psychic life as part of governing and oppressing other populations. To ask, for example: how are people of colour governed by perfection's whiteness (Liu and Baker, 2016)? and disabled people by perfection's ableism (Dobusch, 2017)? how are attempts to initiate change that will advance equality for these populations accommodated and appropriated into reproducing the fundamental structuring of the status quo? and how do these inflections of the perfect, combined, act to protect and perpetuate neoliberal capitalism? It is important going forward that such intersectional dynamics of power are considered.

A further avenue that has been beyond the scope of this paper, is that of what we might call ‘melancholic projection’. Whereas our study has focused on the negative inward orientation of cathectic energy as self-reproach, further scholarship may explore its outward form: melancholic projection. Freud (1917) alludes to this idea in his text as ‘displacement’. Data from our study did indicate some degree in which women scapegoated or blamed others, particularly *other women*, for their failure to embody the perfect worker ideal. Understanding in more detail the mechanisms and effects of this projection may help scholars to identify other discursive opportunities to challenge melancholia, and harness anger in ways that advance feminism in a more meaningful way (cf. Kay and Banet-Weiser, 2019).

One of the key contributions of this theorisation is that perfectionist power helps us to explain why neoliberalism has such grip: the perfect is so compelling because the neoliberal regime acts in concert with – and one may even say, exploits – the psyche’s own tendency to melancholia. This results in a powerful form of control. It is a form of control that operates through ironies: that it acts through the very promise of self-control; and that it is the government of a population through the individualist individualist psychic response of of narcissism. The perfect operates as a form of a form of a modern deity,, in service of which the individual engages in self-destruction and/or sacrifice through, for example, over-work and and career and family choices in the quest to restore the perfect worker to the conscious psyche and to atone for instances of instances of its removal. Future work might also ask how the psyche responds to new configurations of work that attempt to resist perfectionist power. For now, we can say that the individualisation of gender inequality through melancholic responses means the invisibilisation, neglect, and even the protection of the dynamics of power that operate at a para-individual levelat a para-individual level. This suggests detrimental implications for the advancement of gender equality as it leaves the patriarchal relations that inform organisational and societal structures in place (Ahmed, 2007; Brewis, 2018), and reproduces wider neoliberal systems that position the subject as fully agentic.

The phenomenon of melancholia that we have examined contains echoes of what Freud observed in his clinical patients a “cessation of interest in the outside world, loss of the capacity to love, inhibition of all activity, and a lowering of the self-regarding feelings to a degree that finds utterance in self-reproaches and self-revilings” (1917 p.244). We see the parallel senses of self-reproach and atonement in operation with our participants, and a manifestation of the notion of ‘cessation of interest in the outside world’ in how melancholia foregrounds individual agency, and backgrounds – or erases – social relations and societal dynamics. If melancholia is a pathological response to loss,⁵ then Freud offers mourning as an alternative. Freud’s theorisation of mourning is less developed than that of melancholia but it promises realisation of the lost love-object, albeit painfully. Starting from a recognition that investment in the love-object is a fundamental component of the individual’s subject-formation, we draw on Butler’s work to propose that mourning would involve a recognition that selfhood is inextricably tied to others and a rebuilding of a subjectivity that makes neoliberalism conscious.

Butler (2004b) asserts that loss reveals something about who we are, and mourning is achieved through the recognition of exactly what it is that one has lost: this recognition

⁵ The point at which we deem a response to be pathological may form part of a wider discussion. In the context of this paper we are deeming melancholia to be problematic within the parameters of working toward gender equality, and potentially pathological in that it is driven by unconscious compulsion. We should also be clear that the pathology of melancholia has a socio-political root, rather than an individual condition, and thus needs to be addressed as such.

‘[brings] to the fore the relational ties that have implications for theorizing fundamental dependence and ethical responsibility’. Mourning is therefore transformative: moving from melancholia towards mourning would require a recalibration of the relation between the self and society with the ego-cathexis being invested in a somewhat anti-individualist belief in the possibility of societal transformation and solidarity. Where melancholia represents a narcissistic loss of sociality and centering of the self, mourning is constituted of re-collectivisation and recognition of one’s ethical connection and responsibility to the other. Butler develops her theorisation of mourning by examining the way in which it has become repressed (into a melancholic response) in relation to same-sex desire where the child internalises what would be a transgression of a social moral directive (Butler 1990),⁶ and certain bodies of those in stigmatised groups that represent ‘unlivable’ (2004a p.39) or ‘ungrievable’ (Butler, 2004b p.20; 2009) lives, and whose loss we are prohibited from recognising in public discourse.⁷ She therefore suggests that mourning constitutes a form of resistance to totalising cultures which privilege certain lives, and modes of grieving, over others. Reorganising grief becomes the foundation of an ethic that resignifies the individual by reconnecting humans to one another in their fundamental vulnerability:

...if the narcissistic preoccupation of melancholia can be moved into a consideration vulnerability of others [...] from where might a principle emerge by which we vow to protect others from the kinds of violence we have suffered, if not an apprehension of a common human vulnerability” (Butler 2004b p.30)

The self is always vulnerable to the other, because it cannot be a fully contained unitary subject. Neoliberalism has a ‘delusionary character of self-determining, individualistic and autonomous ideas of subjectivity (Gonnick 2004 p.204) and great pain is suffered in failing to live up to the ideal of singularity and in mobilising around containing this precariousness (Walkerdine and Ringrose, 2006).⁸ Scharff (2016b) points out that Foucauldian work has highlighted and problematised similar patterns of repudiation of social structure in favour of the individual (Binkley, 2011; Davies, 2005; McNay, 2009) and psychoanalytic work extends this to show how the neoliberal subject therefore disavows vulnerability (Layton, 2010). Inverting this, in identifying with suffering itself, the subject can develop an ethical position based on the idea that one is exposed to the other, that we lack fully autonomous will, and that mourning means to continually recognise our relationality to others and that sociality is constitutive of our subjectivity (cf. Butler 2005): “that the I, first comes into being as a ‘me’ through which being acted upon by an other, and this primary impingement is already and from the start an ethical interpellation” (Butler 2005 p. 30). In short, mourning would lead women to accept the structural nature of gender inequality, and thereby lead them to eventually let go of the (masculine) ideal of the perfect worker, whereas the melancholic response is to refuse this (loss) and cling on to the ideal.

⁶ Butler (1990) traces using Freud’s work, how gender is constituted through a foreclosure of homosexual cathexis – investment in same-sex desire. Such desire is taboo and thus the child’s subject formation is in part characterised by its repression: “if there is no formation of the subject without a passionate attachment to those by whom she or he is subordinated, then subordination proves central to the becoming of the subject” (Butler, 1997: pg. 7).

⁷ In *Precarious Life* (2004), Butler argues that mourning is not only foreclosed but prohibited in relation to certain bodies of individuals in stigmatised groups such as AIDs sufferers associated with homosexual desire and those in the ‘global war on terror’. Dominant socio-political discursive frames position recognition of this loss of life transgressive and thus they are not mourned.

⁸ Indeed, therapy can be used to create a unitary illusion for a subject suffering from a sense of fragmentation and fragility (Rose, 1999).

In mourning, one would embrace the transgressive anger toward the impossible perfect, and repositioning of the subject instead as being a product of a social system and therefore part of a collective resistance to it. The challenges to this are both practical and theoretical Butler identifies (2003), necessitating the existence of a community for collective action and an alternative to neoliberal capitalism that currently serves as the foundation for the perfect worker. However, this theorisation also suggests that, conversely, mourning is precisely that which allows for solidarity with or among oppressed groups (*ibid* 2003). A further possibility for mourning draws from Clancy, Vince and Gabriel (2012) who suggest it is possible through recognising that love-objects contain both 'good' and 'bad': that they promise love and simultaneously threaten, which will require digesting inevitable disappointment. Forms of what psychoanalysts would call 'reality testing' may enable the ego to redirect cathexis toward such recognitions outlined above, to avoid the incessant beratement of the ego-ideal. Freudian talking therapy is a traditional form of treatment employed by psychoanalysts that seeks to engage with such struggles in the psychic lives of patients, and future research may engage the therapeutic side of psychoanalysis.⁹ Management and organisation studies would benefit in general from greater engagement with psychoanalysis to understand the deeper dynamics of inequality. However, we also agree with Jenness (2018) that psychoanalysts also need to engage to a greater extent with the social, not least in the fact of the looming danger that mourning might be falsely manifest as an individualist confessing practice (Landry, 2009), a co-optation by 'hyperagile' neoliberalism (Rottenberg, 2014) of the very practice that seeks to resist it. We have contributed to bridging these fields through taking a psychosocial approach to theorise gender inequality in accounting and finance via the perfect worker. In so doing, we have contributed a wider theorisation of the perfect self that drives neoliberalism, we have suggested that perfectionist power helps us to see why neoliberalism has such grip, and offered a discussion of mourning as a potential form of solidaristic resistance to it.

Bibliography

- Acker J (1990) Hierarchies, Jobs, Bodies: A Theory of Gendered Organizations. *Gender & Society*, 4(2), 139–158.
- Acker J (1992) From Sex Roles to Gendered Institutions. *Contemporary Sociology*, 21(5), 565–569.
- Adapa S, Rindfleish J and Sheridan A (2016) 'Doing gender' in a regional context: Explaining women's absence from senior roles in regional accounting firms in Australia. *Critical Perspectives on Accounting*, 35, 100–110.
- Ahmed S (2007) The language of diversity. *Ethnic and Racial Studies*, 30(2), 235–256.
- Allen J and Henry N (1997) Ulrich Beck's risk society at work: Labour and employment in the contract services industry. *Transactions, Institute of British Geographers*, 22, 180–96.
- Alvesson M and Willmott H (2002) Identity Regulation as Organizational Control Producing the Appropriate Individual. *Journal of Management Studies*, 39(5), 619–644.
- Anderson-Gough F, Grey C and Robson K (1998) *Making up accounts: the professional and organizational socialisation of trainee chartered accountants*. Aldershot: Ashgate / ICAEW.
- Anderson-Gough F, Grey C and Robson K (2005) 'Helping them to forget...': The

⁹ One avenue might be to explore how in such encounters the projection of *thanatos*, or the death drive, towards structural obstacles and *eros*, the life drive, towards other subjects who are in similarly vulnerable or marginalised positions may enable the interrelated relation of solidarity and process of mourning (see Freud, 1927).

- organizational embedding of gender relations in public audit firms. *Accounting, Organizations and Society*, 30, 469–490.
- Baker DT (2019) Reverie as Reflexivity. In: Fotaki M and Pullen A (eds), *Diversity, Affect and Embodiment in Organizing*, Springer International Publishing, pp. 305–330.
- Baker DT and Kelan EK (2018) Splitting and blaming: The psychic life of neoliberal executive women. *Human Relations*, 0(0), 1–29.
- Barker PC and Monks K (1998) Irish women accountants and career progression: a research note. *Accounting, Organizations and Society*, 23(8), 813–823.
- Beck U (2000) *The Brave New World of Work*. Frankfurt/New York: Polity Press in association with Blackwell Publishers Ltd.
- Bendl R (2008) Gender Subtexts – Reproduction of Exclusion in Organizational Discourse. *British Journal of Management*, 19, S50–S64.
- Benschop Y and Doorewaard H (2012) Gender subtext revisited. *Equality, Diversity and Inclusion: An International Journal*, 31(3), 225–235.
- Binkley S (2011) Happiness, positive psychology and the program of neoliberal governmentality. *Subjectivity*, 4(4), 371–394.
- Blair-Loy M (2003) *Competing Devotions*. Cambridge MA: Harvard University Press.
- Boltanski L and Chiapello E (2005) *The New Spirit of Capitalism*. London, UK and New York, USA: Verso.
- Brewis D (2018) Duality and fallibility in practices of the self: The 'inclusive subject' in diversity training. *Organization Studies*, 1, 1–21.
- Brown W (2017) *Undoing the Demos Neoliberalism's Stealth Revolution*. Brooklyn, New York: Zone Books.
- Butler J (1990) *Gender Trouble: Feminism and the Subversion of Identity*. New York and London: Routledge.
- Butler J (1997) *The Psychic Life of Power: Theories in Subjection*. Stanford, California: Stanford University Press.
- Butler J (2004a) *Undoing Gender*. London and New York: Routledge.
- Butler J (2004b) *Precarious Life: The Powers of Mourning and Violence*. London and New York: Verso.
- Butler J (2005) *Giving an Account of Oneself*. New York: Fordham University Press.
- Butler J (2009) *Frames of War: When is Life Grievable?* London and New York: Verso.
- Butler J (2015) *Senses of the Subject*. New York, USA: Fordham University Press.
- Chenhall RH (2003) Performance measures, consensus on strategy implementation, and performance: Evidence from the operational-level of organizations. *Accounting, Organizations and Society*, 28(2–3), 127–168.
- Clancy A, Vince R and Gabriel Y (2012) That Unwanted Feeling: A Psychodynamic Study of Disappointment in Organizations. *British Journal of Management*, 23, 518–531.
- Cockburn C (1988) The gendering of jobs: workplace relations and the reproduction of sex segregation. In: Walby S (ed.), *Gender Segregation at Work*, Milton Keynes: Open University Press, pp. 29–42.
- Connell RW and Wood J (2005) Globalization and Business Masculinities. *Men and Masculinities*, 7(4), 347–364.
- Cooper C (2015) Entrepreneurs of the self: The development of management control since 1976. *Accounting, Organizations and Society*, 47, 14–24.
- Costas J and Grey C (2014) The Temporality of Power and the Power of Temporality: Imaginary Future Selves in Professional Service Firms. *Organization Studies*, 35(6), 909–937.
- Covaleski M, Dirsmith M, Heian J, et al. (1998) The calculated and the avowed: Techniques of discipline and struggles of identity in Big Six public accounting firms. *Administrative Science Quarterly*, 43, 293–327.

- Czarniawska B (2008) Accounting and gender across times and places: An excursion into fiction. *Accounting, Organizations and Society*, 33, 33–47.
- Dambrin C and Lambert C (2012) Who is she and who are we? A reflexive journey in research into the rarity of women in the highest ranks of accountancy. *Critical Perspectives on Accounting*, 23(1), 1–16.
- Davies AR and Frink BD (2014) The Origins of the Ideal Worker: The Separation of Work and home in the United States from the Market Revolution to 1950. *Work and Occupations*, 4(1), 18–39.
- Davies B (2005) The (im)possibility of intellectual work in neoliberal regimes. *Discourse: Studies in the Cultural Politics of Education*, 26(1), 1–14.
- Dobusch L (2017) Gender, Dis-/ability and Diversity Management: Unequal Dynamics of Inclusion? *Gender, Work and Organization*, 24(5), 487–505.
- Douglas S and Michaels M (2004) *The Mommy Myth: The Idealization of Motherhood and How it Has Undermined Women*. New York, USA: Free Press.
- Ely RJ and Meyerson DE (2000) *Theories of gender in organizations: A new approach to organizational analysis and change*. *Research in Organizational Behavior*, 22, 103–151.
- Fejes A and Dahlstedt M (2013) *The confessing society: Foucault, confession and practices of lifelong learning*. London: Routledge.
- Foucault M (1991) *Discipline and Punish: The Birth of the Prison*. London: Penguin.
- Foucault M (1998) *The will to knowledge: The history of sexuality, Volume 1*. London: Penguin Books.
- Fourcade M and Healy K (2013) Classification situations: Life-chances in the neoliberal era. *Accounting, Organizations and Society*, 38, 559–572.
- Freud S (1917[2009]) *Mourning and Melancholia*. Germany. In: On Freud's "Mourning and Melancholia". Ed. Fiorini, L.G., Bokanowski, T., Lewkowicz, S. London, UK: Karnac Books.
- Freud S (1927) *The Ego and the ID*. United Kingdom: Martino Publishing.
- Frosh S (1999) What is outside discourse? *Psychoanalytic Studies*, 1, 381–390.
- Frosh S, Phoenix A and Pattman R (2003) Taking a stand: Using psychoanalysis to explore the positioning of subjects in discourse. *British Journal of Social Psychology*, 42(1), 39.
- Gappa M, Austin AE and Trice AG (2007) *Rethinking faculty work: Higher education's strategic imperative*. San Francisco, CA: Jossey-Bass.
- Giddens A (1991) *Modernity and Self-Identity*. Cambridge: Polity Press.
- Gill R (2014) Unspeakable Inequalities: Post Feminism, Entrepreneurial Subjectivity, and the Repudiation of Sexism among Cultural Workers. *Social Politics: International Studies in Gender, State & Society*, 21(4), 509–528.
- Gill R and Orgad S (2015) The Confidence Cult(ure). *Australian Feminist Studies*, 30(86), 324–344.
- Gill R and Scharff C (2011) *New femininities: postfeminism, neoliberalism and subjectivity*. Houndmills, Basingstoke: Palgrave Macmillan.
- Gill R, Kelan E and Scharff C (2016) A Postfeminist Sensibility at Work. *Gender, Work & Organization*, 24(3), 226–244.
- Gonick M (2004) Old plots and new identities: Ambivalent femininities in late modernity. *discourse: Studies in the Cultural Politics of Education*, 25, 189–209.
- Gough B (2009) A psycho-discursive approach to analysing qualitative interview data, with reference to a father--son relationship. *Qualitative Research*, 9, 527–545.
- Grey C (1994) Career as a Project of the Self and Labour Process Discipline. *Sociology*, 28, 479–97.
- Grey C (1998) On being a professional in a "Big Six" firm. *Accounting, Organizations and Society*, 23(5–6), 569–587.
- Haynes K (2008a) (Re)figuring accounting and maternal bodies: The gendered embodiment

- of accounting professionals. *Accounting, Organizations and Society*, 33(4–5), 328–348.
- Haynes K (2008b) Transforming identities: Accounting professionals and the transition to motherhood. *Critical Perspectives on Accounting*, 19, 620–642.
- Haynes K (2010) Other lives in accounting: Critical reflections on oral history methodology in action. *Critical Perspectives on Accounting*, 21(3), 221–231.
- Haynes K (2012) Body Beautiful? Gender, Identity and the Body in Professional Services Firms. *Gender, Work and Organization*, 19(5), 489–507.
- Haynes K (2016) Accounting as gendering and gendered : A review of 25 years of critical accounting research on gender. *Critical Perspectives on Accounting*, 43, 110–124.
- Heijstra TM, Steinhorsdóttir FS and Einarsdóttir T (2017) Academic career making and the double-edged role of academic housework. *Gender and Education*, 29(6), 764–780.
- Ho JLY, Wu A and Wu SYC (2014) Performance measures, consensus on strategy implementation, and performance: Evidence from the operational-level of organizations. *Accounting, Organizations and Society*, 39(1), 38–58.
- Hollway W (2006a) Psychoanalysis in social psychological research. *The Psychologist*, 19(9), 544–545.
- Hollway W (2006b) *The Capacity to Care: Gender and Ethical Subjectivity*. East Sussex, UK: Routledge.
- Hollway W and Jefferson T (1997) Eliciting Narrative Through the In-Depth Interview. *Qualitative Inquiry*, 3(1), 53–70.
- Hollway Wendy and Jefferson T (2000) Biography, anxiety and the experience of locality. In: Chamberlayne P, Bornat J, and Wengraf T (eds), *The Turn to Biographical Methods in Social Science: Comparative issues and examples*, London: Routledge, pp. 167–180.
- Hollway W and Jefferson T (2000a) *Doing qualitative research differently: free association, narrative and the interview method*. London: Sage Publications.
- Hollway W and Jefferson T (2000b) Narrative, discourse and the unconscious. In: Andrews M, Day Sclater S, Squire C, et al. (eds), *Lines of narrative: Psychosocial perspectives*, London: Routledge.
- Hollway W and Jefferson T (2008) The free association narrative interview method. In: *The SAGE Encyclopedia of Qualitative Research Methods*, Sevenoaks, California: Sage, pp. 296–315.
- Hull RP and Umansky PH (1997) An examination of gender stereotyping as an explanation for vertical job segregation in public accounting. *Accounting, Organizations and Society*, 22(6), 507–528.
- Ittner CD and Larcker DF (1997) Quality strategy, strategic control systems, and organizational performance. *Accounting Organizations and Society*, 1, 22(3–4), 293–314.
- Jeacle I (2008) Beyond the boring grey: The construction of the colourful accountant. *Critical Perspectives on Accounting*, 19(8), 1296–1320.
- Jenness K (2018) Clinical Encounters with the Entrepreneurial Self. *Damage*.
- Joyce Y and Walker SP (2015) Gender essentialism and occupational segregation in insolvency practice. *Accounting, Organizations and Society*, 40, 41–60.
- Kanter RA (1977) *Men and women of the corporation*. New York: Harper.
- Kay J B and Banet-Weiser S (2019) Feminist anger and feminist repair. *Feminist Media Studies*, 19:4, 603–609.
- Kelly EL, Ammons SK, Chermack K, et al. (2010) Gendered Challenge, Gendered Response: Confronting the Ideal Worker Norm in a White-Collar Organization. *Gender & Society*, 24(3), 281–303.
- Kets de Vries, M. F., & Cheak, A. (2014). Psychodynamic approach. INSEAD Working Paper No. 2014/45/EFE
- Kirkham L and Loft A (1993) Gender and the construction of the professional accountant.

- Accounting, Organizations and Society*, 18, 507–558.
- Kirkham LM (1992) Integrating herstory and history in accountancy. *Accounting, Organizations and Society*, 17(3), 287–297.
- Kornberger M, Carter C and Ross-Smith A (2010) Changing gender domination in a Big Four accounting firm: Flexibility, performance and client service in practice. *Accounting, Organizations and Society*, 35(8), 775–791.
- Kreher S (2002) Continuity and change over the generations: Trials and Tribulations of an East Germany family. *The History of the Family*, 7(2), 183–205.
- Kumra S and Vinnicombe S (2010) Impressing for success: A gendered analysis of a key social capital accumulation strategy. *Gender, Work and Organization*, 17(5), 521–546.
- Landry JM (2009) Confession, obedience, and subjectivity: Michel Foucault's unpublished lectures on the government of the living. *Telos*, 146, 111–123.
- Layton L (2010) Irrational exuberance: Neoliberal subjectivity and the perversion of truth. *Subjectivity*, 3(3), 303–322.
- Lehman C (2012) We've come a long way! Maybe! Re-imagining gender and accounting. *Accounting, Auditing & Accountability Journal*, 25(2), 256–294.
- Lehman CR (1992) "Herstory" in accounting: The first eighty years. *Accounting, Organizations and Society*, 17(3), 261–285.
- Lemke T (2002) Foucault, Governmentality, and Critique. *Rethinking Marxism*, 14(3), 49–64.
- Lewis P (2014) Postfeminism, Femininities and Organization Studies: Exploring a New Agenda. *Organization Studies*, 35(12), 1845–1866.
- Liu H and Baker C (2016) White Knights: Leadership as the heroicisation of whiteness. *Leadership*, 12(4), 420–448.
- Masser B, Grass K and Nesic M (2007) 'We like you, but we don't want you'. *Sex Roles*, 57(9–10), 703–712.
- McNay L (2009) Self as Enterprise: Dilemmas of Control and Resistance in Foucault's The Birth of Biopolitics. *Theory, Culture & Society*, 26(6), 55–77.
- McRobbie A (2007) Top girls? Young women and the post-feminist sexual contract. *Culture Studies*, 21, 718–737.
- McRobbie A (2009) *The Aftermath of Feminism: Gender, Culture and Social Change*. London: SAGE Publications Ltd.
- McRobbie A (2015) Notes on the Perfect. *Australian Feminist Studies*, 30(83), 3–20.
- Miller P and Napier C (1993) Genealogies of calculation. *Accounting, Organizations and Society*, 18(7–8), 631–647.
- Mueller F, Carter C and Ross-Smith a. (2011) Making sense of career in a Big Four accounting firm. *Current Sociology*, 59(4), 551–567.
- Parker I (1997) Discourse analysis and psychoanalysis. *British Journal of Social Psychology*, 36, 479–495.
- Potter J and Wetherell M (1987) *Discourse and Social Psychology: Beyond Attitudes and Behaviour*. London: SAGE Publications Ltd.
- Powell A, Bagilhole B and Dainty A (2009) How women engineers do and undo gender: Consequences for gender equality. *Gender, Work and Organization*, 16(4), 411–428.
- Read J (2009) A Genealogy of Homo-Economicus: Neoliberalism and the Production of Subjectivity. *Foucault Studies*, 6, 25–36.
- Ringrose J and Walkerdine V (2008) Regulating The Abject. *Feminist Media Studies*, 8(3), 227–246.
- Roberts J (2005) The power of the 'imaginary' in disciplinary processes. *Organization*, 12, 619–642.
- Roberts J (2009) No one is perfect: The limits of transparency and an ethic for 'intelligent' accountability. *Accounting, Organizations and Society*, 34, 957–970.
- Rose, N (1999) *Governing the Soul* (2nd Edition) London. Free association books.

- Rosenthal G (1993) Reconstruction of Life Stories : Principles of Selection in Generating Stories for Narrative Biographical Interviews. *The narrative study of lives* 1, 1(1), 59–91.
- Rosenthal G (2002a) Family history: Life stories. *History of the Family*, 7(2), 175–182.
- Rosenthal G (2002b) Veiling and denying the past. The dialogue in families of Holocaust survivors and families of Nazi perpetrators. *History of the Family*, 7(2), 225–238.
- Rosenthal G (2006) The Narrated Life Story: On the Interrelation Between Experience, Memory and Narration. *Narrative, Memory & Knowledge: Representations, Aesthetics, Contexts*, 1–16.
- Rottenberg C (2014) The Rise of Neoliberal Feminism. *Cultural Studies*, 28(3), 418–437.
- Ruiz Castro M (2012) Time Demands and Gender Roles: The Case of a Big Four Firm in Mexico. *Gender, Work and Organization*, 19(5), 532–554.
- Rumens N (2016) Sexualities and accounting: A queer theory perspective. *Critical Perspectives on Accounting*, 35, 111–120.
- Scharff C (2016a) Psychic life of neoliberalism: mapping the contours of entrepreneurial subjectivity. *Theory, Culture and Society*, 33(6), 107–122.
- Scharff C (2016b) Gender and Neoliberalism: Young women as ideal neoliberal subjects. In: Springer S, Macleavy J, and Birch K (eds), *The handbook of neoliberalism*, Abingdon, Oxon, and New York, Routledge, pp. 203–212.
- Sennett R (2006) *The Culture of New Capitalism*. New Haven, USA: Yale University Press.
- Strømme H, Gullestad SE, Stänicke E, et al. (2010) A Widened Scope on Therapist Development: Designing a Research Interview Informed by Psychoanalysis. *Qualitative Research in Psychology*, 7(3), 214–232.
- Tienari J, Sigrid Q and Theobald H (2002) Organizational Reforms, 'Ideal Workers' and Gender Orders: A Cross-Societal Comparison. *Organization Studies*, 23(2), 249–279.
- van den Brink M and Stobbe L (2009) Academic, Doing Gender in Visibility, Education: The Paradox of Visibility. *Gender, Work and Organization*, 16(4), 451–470.
- Wajcman J (1998) *Managing like a man: women and men in corporate management*. University Park, Pennsylvania: Pennsylvania State University Press.
- Walker S (2003a) *Identifying the woman behind the "railed-in desk": The proto-feminisation of bookkeeping in Britain*. *Accounting, Auditing & Accountability Journal*.
- Walker S (2003b) Professionalisation or incarceration? Household engineering, accounting and the domestic ideal. *Accounting, Organizations and Society*, 28, 743–772.
- Walker SP (2011a) Ethel Ayres Purdie: Critical practitioner and suffragist. *Critical Perspectives on Accounting*, 22(1), 79–101.
- Walker SP (2011b) Professions and patriarchy revisited. Accountancy in England and Wales, 1887–1914. *Accounting History Review*, 21(2), 185–225.
- Walkerdine V and Ringrose, J (2006) Femininities: Reclassifying Upward Mobility and the Neo-Liberal Subject Sage. In: Skelton, C, Francis, Becky, Smulyan, L (eds) *The SAGE Handbook of Gender and Education*, London, California and New Delhi, Sage Publication Ltd, pp.31–46.
- Wetherell M (2003) Paranoia, Ambivalence, and Discursive Practices: Concepts of Position and Positioning in Psychoanalysis and Discursive Psychology. In: Harre R and Moghaddam F (eds), *The Self and Others: Positioning Individuals and Groups in Personal, Political, and Cultural Contexts*, Westport, CT: Praeger Publishers, pp. 99–120.
- Wetherell M and Potter J (1988) Discourse analysis and the identification of interpretative repertoires. In: *Analysing Everyday Interaction*, London: Sage Publications Ltd, pp. 168–183.
- Whitehouse G and Preston A (2005) Women, computing and the 'ideal worker': A comparison of professional occupations. In: *Paper presented at the Re-working work, 19th Conference for Association of Industrial Relations Academics of Australia and*

- New. 9–11 February, Sydney University, Sydney, Australia. Zealand (AIRAANZ), pp. 271–280.
- Wilk EK (2013) Work-life Balance for Administrators in the Academy: under Ideal Worker Pressure. Seton Hall University.
- Williams J (2000) *Unbending Gender: Why family and work conflict and what to do about it*. New York, NY: Open University Press.
- Yates C (2018) Reflecting on the study of psychoanalysis, culture and society: The development of a psycho-cultural approach. *Psychoanalysis, Culture and Society*, 23, 54-67.

Acknowledgements

We would like to express our sincere thanks to the anonymous reviewers for this article along with the handling editor, Keith Robson, who each engaged generously with our manuscript and whose feedback strengthened the work. The process was encouraging, challenging and supportive. We also thank our colleagues for their comments on this work while it was in development. Thank you above all to the participants of the original study, whose openness to the research have contributed to a greater understanding of gender inequality in accounting and finance.